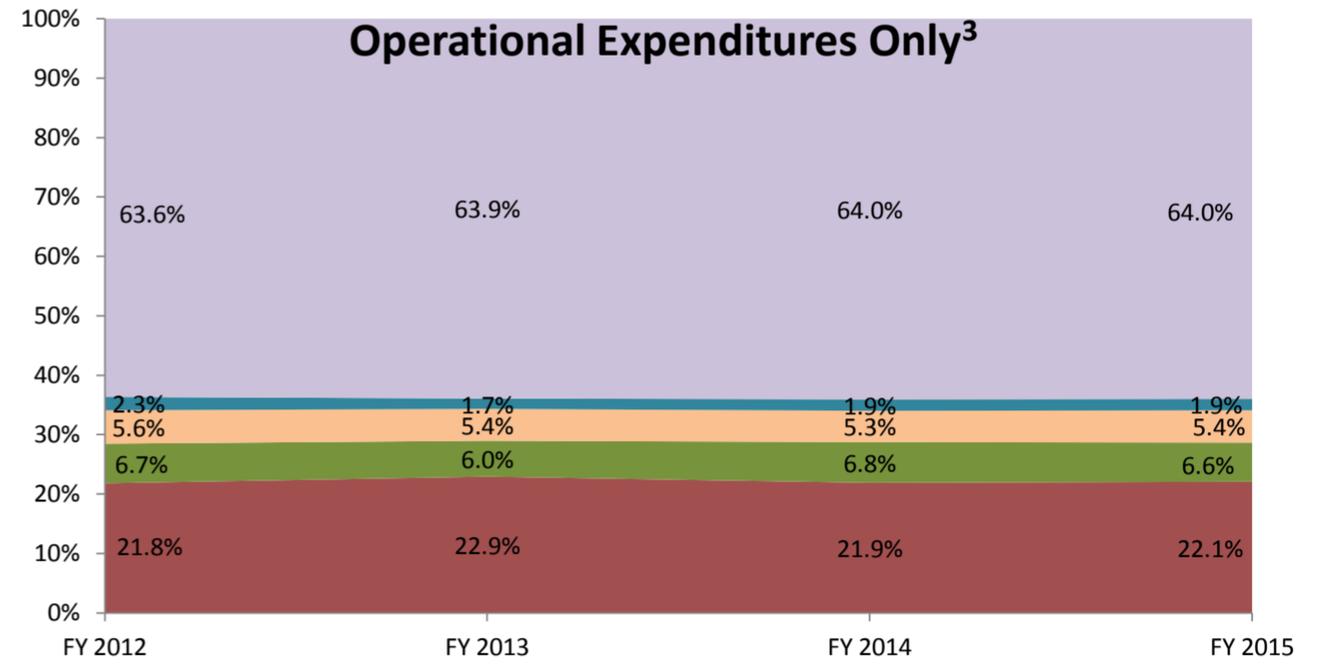
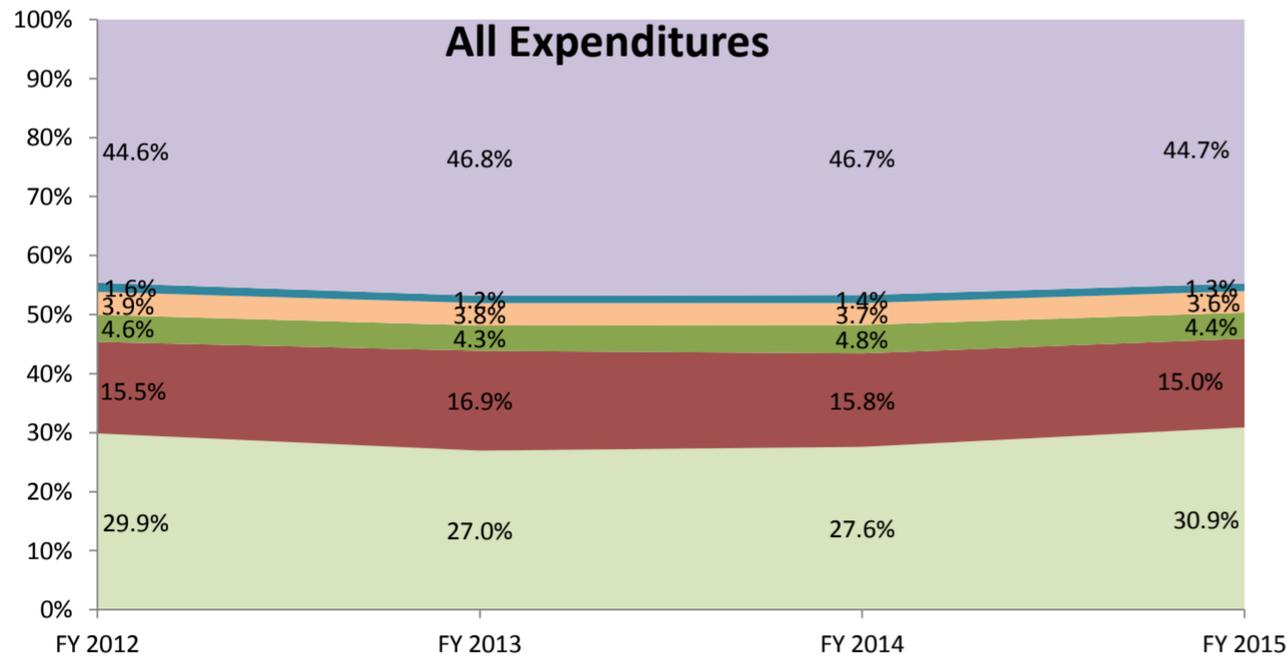


School Corporation Expenditures by Account
Biannual Financial Report Data
School Town of Munster (4740)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$21,891,136	50.4%	\$22,659,100	44.7%	\$21,807,504	44.6%	\$22,176,354	46.8%	\$21,494,707	46.7%	\$21,074,829	44.7%
Student Instructional Support	\$2,391,213	5.5%	\$2,639,243	5.2%	\$2,652,869	5.4%	\$2,384,626	5.0%	\$2,332,453	5.1%	\$2,324,754	4.9%
Total	\$24,282,349	56.0%	\$25,298,343	49.9%	\$24,460,373	50.0%	\$24,560,980	51.8%	\$23,827,160	51.8%	\$23,399,583	49.7%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$7,699,118	17.7%	\$10,879,590	21.5%	\$9,831,216	20.1%	\$10,045,631	21.2%	\$9,511,732	20.7%	\$9,163,104	19.4%
Non Operational	\$11,416,551	26.3%	\$14,488,632	28.6%	\$14,606,374	29.9%	\$12,770,504	27.0%	\$12,702,916	27.6%	\$14,559,633	30.9%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$19,115,669	44.0%	\$25,368,222	50.1%	\$24,437,590	50.0%	\$22,816,135	48.2%	\$22,214,647	48.2%	\$23,722,737	50.3%

Grand Total	\$43,398,018	\$50,666,565	\$48,897,963	\$47,377,115	\$46,041,807	\$47,122,320
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■ Non Operational
■ Other Overhead and Operational
■ Other Student Instructional Support
■ Corporation Administration
■ School Administration
■ Student Academic Achievement

■ Other Overhead and Operational
■ Corporation Administration
■ School Administration
■ Student Academic Achievement
■ Other Student Instructional Support

Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
School Town of Munster (4740)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
Student Academic Achievement											
11050 Regular Programs Full Day Kindergarten	\$0	\$173,780	\$690,786	\$609,400	NA	250.7%	-11.8%				
11100 Regular Programs Elementary	\$4,624,158	\$5,652,752	\$5,123,858	\$4,917,878	6.4%	-13.0%	-4.0%				
11200 Regular Programs Middle/Junior High	\$2,348,825	\$3,171,612	\$3,067,362	\$2,929,708	24.7%	-7.6%	-4.5%				
11300 Regular Programs High School	\$3,740,580	\$5,314,400	\$5,171,516	\$4,986,810	33.3%	-6.2%	-3.6%				
11430 Regular Programs Vocational Education - Distributive Education	\$71,179	\$86,073	\$80,285	\$94,564	32.9%	9.9%	17.8%				
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$89,869	\$188,247	\$202,085	\$214,015	138.1%	13.7%	5.9%				
11630 Regular Programs Alternative Education Programs - High School	\$0	\$0	\$37,368	\$36,058	NA	NA	-3.5%				
12110 Special Programs Gifted and Talented - Gifted And Talented	\$210,428	\$313,708	\$332,584	\$282,786	34.4%	-9.9%	-15.0%				
12350 Special Programs Physical Impairment - Homebound	\$9,156	\$25,012	\$17,817	\$6,954	-24.0%	-72.2%	-61.0%				
12520 Special Programs Culturally Different - Compensatory	\$28,281	\$16,618	\$0	\$0	NA	NA	NA				
12710 Special Programs Equal Opportunity At Risk	\$58,569	\$104,680	\$127,043	\$97,879	67.1%	-6.5%	-23.0%				
12900 Special Programs Other Special Programs	\$2,231,110	\$2,466,575	\$924,302	\$952,194	-57.3%	-61.4%	3.0%				
14100 Summer School Programs Elementary	\$41,626	\$68,083	\$10,289	\$12,282	-70.5%	-82.0%	19.4%				
14300 Summer School Programs High School	\$82,282	\$107,743	\$113,046	\$118,848	44.4%	10.3%	5.1%				
16100 Remediation Remediation Testing	\$12,497	\$5,151	\$0	\$0	NA	NA	NA				
16200 Remediation Preventive Remediation	\$92,618	\$139,483	\$105,571	\$90,385	-2.4%	-35.2%	-14.4%				
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$33,447	\$154,000	\$101,400	\$74,400	122.4%	-51.7%	-26.6%				
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$1,320,000	\$1,642,000	\$2,707,800	\$2,842,800	115.4%	73.1%	5.0%				
17500 Pay. to Other Gov. Units in State Special Ed. - Interlocal Agreements	\$160,239	\$154,132	\$0	\$0	NA	NA	NA				
22110 Instruction Imp. of Instruction - Service Area Direction	\$22,059	\$7,952	\$0	\$0	NA	NA	NA				
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$216,943	\$318,027	\$317,641	\$338,218	55.9%	6.3%	6.5%				
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$10,572	\$0	\$0	\$0	NA	NA	NA				
22220 Instruction Library/Media Services - School Library	\$307,255	\$403,855	\$293,033	\$251,019	-18.3%	-37.8%	-14.3%				
22230 Instruction Library/Media Services - Audiovisual	\$111,056	\$141,929	\$126,272	\$123,909	11.6%	-12.7%	-1.9%				
22360 Instruction Instruc. Related Tech. - Network Support	\$383,895	\$732,703	\$704,138	\$659,371	71.8%	-10.0%	-6.4%				
22900 Instruction Other Support Service - Instruct. Staff	\$0	\$49,233	\$36,434	\$17,782	NA	-63.9%	-51.2%				
25525 Central Services Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$649,549	\$649,549	NA	NA	0.0%				
25560 Central Services Textbks. for Rent/Resale - Public Information Services	\$407,395	\$766,582	\$140,833	\$370,854	-9.0%	-51.6%	163.3%				
25570 Central Services Textbks. for Rent/Resale - Materials and Supplies	\$519,092	\$454,768	\$413,694	\$397,165	-23.5%	-12.7%	-4.0%				
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$822,207	\$0	\$0	\$0	NA	NA	NA				
Student Academic Achievement Total					\$17,955,338	\$22,659,100	\$21,494,707	\$21,074,829	17.4%	-7.0%	-2.0%
Student Instructional Support											
21220 Students Guidance Services - Counseling Services	\$335,857	\$485,733	\$367,506	\$380,069	13.2%	-21.8%	3.4%				
21340 Students Health Services - Nurse Services	\$180,471	\$219,548	\$223,601	\$215,191	19.2%	-2.0%	-3.8%				
21430 Students Psychological Services - Psychological Counseling	\$36,995	\$49,873	\$0	\$0	NA	NA	NA				
21990 Students Other Support Services Students - Other Student Services	\$6,747	\$13,113	\$35,673	\$10,774	59.7%	-17.8%	-69.8%				
24100 School Administration Office of The Principal	\$1,393,437	\$1,856,792	\$1,695,635	\$1,709,544	22.7%	-7.9%	0.8%				
24900 School Administration Other Support Services - School Admin.	\$17,332	\$14,185	\$10,038	\$9,176	-47.1%	-35.3%	-8.6%				
Student Instructional Support Total					\$1,970,838	\$2,639,243	\$2,332,453	\$2,324,754	18.0%	-11.9%	-0.3%
Overhead and Operational											
23110 General Administration Board of Education - Service Area Direction	\$19,692	\$86,040	\$112,639	\$54,580	177.2%	-36.6%	-51.5%				
23150 General Administration Board of Education - Legal Services	\$34,402	\$32,779	\$64,757	\$122,963	257.4%	275.1%	89.9%				
23160 General Administration Board of Education - Promotion Expenses	\$23,848	\$22,891	\$5,749	\$3,179	-86.7%	-86.1%	-44.7%				
23190 General Administration Board of Education - Other Governing Body Services	\$2,500	\$10,402	\$53,751	\$78,898	3055.9%	658.5%	46.8%				
23210 General Administration Executive Administration - Office of The Superintendent	\$340,439	\$437,144	\$344,013	\$303,515	-10.8%	-30.6%	-11.8%				
23220 General Administration Executive Administration - Community Relations	\$25,962	\$18,414	\$19,087	\$9,568	-63.1%	-48.0%	-49.9%				
23230 General Administration Executive Administration - Staff Relations and Negotiations	\$32,453	\$26,250	\$11,000	\$12,000	-63.0%	-54.3%	9.1%				
25110 Central Services Fiscal Services - Office of The Business Manager	\$250,144	\$379,832	\$313,616	\$281,269	12.4%	-25.9%	-10.3%				
25180 Central Services Fiscal Services - Property Accounting	\$0	\$0	\$0	\$8,700	NA	NA	NA				

School Corporation Expenditures by Account
Biannual Financial Report Data
School Town of Munster (4740)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$9,016	\$69,346	\$7,790	\$377	-95.8%	-99.5%	-95.2%				
25192 Central Services Fiscal Services - Other - Petty Cash	\$300	\$300	\$300	\$300	0.0%	0.0%	0.0%				
25193 Central Services Fiscal Services - Other - Printed Forms	\$3,560	\$0	\$0	\$0	NA	NA	NA				
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$50	\$0	NA	NA	NA				
25199 Central Services Fiscal Services - Other - Other	\$3,211	\$5,022	\$7,294	\$35,700	1011.8%	610.8%	389.4%				
25300 Central Services Printing, Pub., and Duplicating Services	\$0	\$2,835	\$1,994	\$3,262	NA	15.1%	63.6%				
25600 Central Services Public Information Services	\$0	\$0	\$0	\$16,600	NA	NA	NA				
25750 Central Services Personnel Services - Health Services	\$0	\$817	\$37,635	\$30,292	NA	3607.7%	-19.5%				
25790 Central Services Personnel Services - Other Personnel Services	\$0	\$1,772,021	\$1,182,191	\$1,043,030	NA	-41.1%	-11.8%				
25890 Central Services Other Technology Services	\$47,509	\$69,733	\$54,403	\$73,863	55.5%	5.9%	35.8%				
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$2,933,309	\$3,713,331	\$3,038,282	\$2,946,219	0.4%	-20.7%	-3.0%				
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$96,171	\$121,607	\$73,303	\$38,393	-60.1%	-68.4%	-47.6%				
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$277,574	\$316,552	\$212,883	\$206,834	-25.5%	-34.7%	-2.8%				
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$910	\$0	\$0	\$0	NA	NA	NA				
26499 Category not Specified Other - 2007 Account Code	\$19,572	\$0	\$0	\$0	NA	NA	NA				
26700 Oper. & Maint. of Plant Serv. Insurance	\$249,150	\$284,455	\$377,244	\$409,366	64.3%	43.9%	8.5%				
27010 Student Transportation Service Area Direction	\$185,695	\$174,680	\$180,880	\$220,501	18.7%	26.2%	21.9%				
27100 Student Transportation Vehicle Operation	\$492,369	\$757,752	\$887,507	\$833,939	69.4%	10.1%	-6.0%				
27200 Student Transportation Monitoring Services	\$2,944	\$3,397	\$51,524	\$63,660	2062.5%	1773.9%	23.6%				
27300 Student Transportation Vehicle Servicing and Maintenance	\$401,273	\$422,992	\$456,316	\$473,207	17.9%	11.9%	3.7%				
27400 Student Transportation Purchase of School Buses	\$97,958	\$570,590	\$0	\$41,750	-57.4%	-92.7%	NA				
27500 Student Transportation Insurance on Buses	\$109,471	\$126,605	\$197,563	\$214,723	96.1%	69.6%	8.7%				
27700 Student Transportation Contracted Transportation Services	\$5,574	\$185	\$178	\$0	NA	NA	NA				
27900 Student Transportation Other Student Transportation Services	\$51,600	\$56,600	\$350,326	\$300,000	481.4%	430.0%	-14.4%				
27910 Student Transportation Bus Driver Training	\$0	\$4,179	\$6,703	\$918	NA	-78.0%	-86.3%				
31100 Food Services Operations Service Area Direction	\$158,281	\$232,386	\$188,159	\$181,676	14.8%	-21.8%	-3.4%				
31200 Food Services Operations Food Preparation and Dispensing	\$443,815	\$531,685	\$562,608	\$538,607	21.4%	1.3%	-4.3%				
31300 Food Services Operations Food Delivery	\$737	\$925	\$0	\$0	NA	NA	NA				
31400 Food Services Operations Food Purchases	\$565,397	\$610,838	\$638,522	\$586,846	3.8%	-3.9%	-8.1%				
31900 Food Services Operations Other Food Services	\$22,871	\$17,005	\$73,463	\$28,368	24.0%	66.8%	-61.4%				
Overhead and Operational Total					\$6,907,707	\$10,879,590	\$9,511,732	\$9,163,104	32.7%	-15.8%	-3.7%
Non Operational											
33100 Community Service Operations Direction of Community Services	\$855	\$58	\$0	\$0	NA	NA	NA				
33200 Category not Specified Community Recreation	\$28,847	\$24,739	\$14,134	\$12,297	-57.4%	-50.3%	-13.0%				
33400 Category not Specified Athletic Coaches	\$378,091	\$485,983	\$425,840	\$438,130	15.9%	-9.8%	2.9%				
33910 Other Community Services High School Band Uniforms	\$0	\$582	\$4,012	\$3,649	NA	526.9%	-9.1%				
33990 Other Community Services Other	\$16,668	\$11,517	\$9,567	\$12,031	-27.8%	4.5%	25.7%				
40100 Category not Specified Service Area Direction	\$151,103	\$239,798	\$63,045	\$14,114	-90.7%	-94.1%	-77.6%				
41000 Category not Specified Land Acquisition and Development	\$390,414	\$0	\$0	\$0	NA	NA	NA				
43000 Category not Specified Professional Services	\$900	\$0	\$0	\$16,353	1717.0%	NA	NA				
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$2,387,265	\$3,998,411	\$345,927	\$358,474	-85.0%	-91.0%	3.6%				
45400 Building Acq., Const. and Impr. Sports Facilities	\$0	\$57,859	\$0	\$0	NA	NA	NA				
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$585,000	\$1,018,505	\$193,750	\$18,250	-96.9%	-98.2%	-90.6%				
46000 Category not Specified Purchase of Moveable Equipment	\$14,792	\$168,035	\$0	\$11,638	-21.3%	-93.1%	NA				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$478,788	\$275,710	\$325,452	\$296,410	-38.1%	7.5%	-8.9%				
51100 Principal on Debt Bonds	\$491,750	\$1,129,853	\$886,351	\$642,591	30.7%	-43.1%	-27.5%				
51300 Principal on Debt Emergency Loans	\$0	\$0	\$0	\$1,805,133	NA	NA	NA				
51500 Principal on Debt Bond Anticipation Notes	\$0	\$0	\$360,864	\$721,084	NA	NA	99.8%				
52200 Interest on Debt Temporary Loans	\$466,505	\$656,243	\$62,530	\$68,679	-85.3%	-89.5%	9.8%				
53100 Lease Rental Buildings-Principal	\$5,886,067	\$6,419,849	\$10,010,177	\$10,139,535	72.3%	57.9%	1.3%				
60700 Category not Specified Scholarships	\$1,592	\$1,489	\$1,267	\$1,266	-20.5%	-15.0%	-0.1%				
Non Operational Total					\$11,278,638	\$14,488,632	\$12,702,916	\$14,559,633	29.1%	0.5%	14.6%

School Corporation Expenditures by Account
Biannual Financial Report Data
School Town of Munster (4740)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Prorated by Fund									
26491 NA	PERF - Academic Achievement	\$232,731	\$0	\$0	\$0	NA	NA	NA	NA
26491 NA	PERF - Instructional Support	\$27,173	\$0	\$0	\$0	NA	NA	NA	NA
26491 NA	PERF - Overhead and Operational	\$117,385	\$0	\$0	\$0	NA	NA	NA	NA
26491 NA	PERF - Non Operational	\$19,483	\$0	\$0	\$0	NA	NA	NA	NA
26492 NA	Social Security - Academic Achievement	\$1,057,348	\$0	\$0	\$0	NA	NA	NA	NA
26492 NA	Social Security - Instructional Support	\$136,306	\$0	\$0	\$0	NA	NA	NA	NA
26492 NA	Social Security - Overhead and Operational	\$243,075	\$0	\$0	\$0	NA	NA	NA	NA
26492 NA	Social Security - Non Operational	\$40,552	\$0	\$0	\$0	NA	NA	NA	NA
26494 NA	Group Insurance - Academic Achievement	\$1,872,841	\$0	\$0	\$0	NA	NA	NA	NA
26494 NA	Group Insurance - Instructional Support	\$250,799	\$0	\$0	\$0	NA	NA	NA	NA
26494 NA	Group Insurance - Overhead and Operational	\$423,255	\$0	\$0	\$0	NA	NA	NA	NA
26494 NA	Group Insurance - Non Operational	\$76,363	\$0	\$0	\$0	NA	NA	NA	NA
26496 NA	Unemployment Compensation - Academic Achievement	\$1,383	\$0	\$0	\$0	NA	NA	NA	NA
26496 NA	Unemployment Compensation - Instructional Support	\$195	\$0	\$0	\$0	NA	NA	NA	NA
26496 NA	Unemployment Compensation - Overhead and Operational	\$1,134	\$0	\$0	\$0	NA	NA	NA	NA
26496 NA	Unemployment Compensation - Non Operational	\$49	\$0	\$0	\$0	NA	NA	NA	NA
26498 NA	Severance / Early Retirement Pay - Academic Achievement	\$771,495	\$0	\$0	\$0	NA	NA	NA	NA
26498 NA	Severance / Early Retirement Pay - Instructional Support	\$5,902	\$0	\$0	\$0	NA	NA	NA	NA
26498 NA	Severance / Early Retirement Pay - Overhead and Operational	\$6,563	\$0	\$0	\$0	NA	NA	NA	NA
26498 NA	Severance / Early Retirement Pay - Non Operational	\$1,466	\$0	\$0	\$0	NA	NA	NA	NA
Prorated by Fund Total		\$5,285,496	\$0	\$0	\$0	NA	NA	NA	NA